

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA

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CRIMINAL NO: 08-182

v.

*

SECTION: "B"

CURTIS L. ROBERTSON

*

**VIOLATION: 18 U.S.C. § 287
18 U.S.C. § 2**

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F A C T U A L B A S I S

The government and the defendant, **CURTIS L. ROBERTSON**, do hereby stipulate and agree that the following facts set forth a sufficient factual basis for the crime to which the defendant is pleading guilty and if this case had gone to trial, the government would have proven the following beyond a reasonable doubt through competent evidence and tangible exhibits:

Testimony would show that **ROBERTSON** prepared taxes for individuals located throughout the New Orleans metropolitan area. These returns were fraudulently prepared and filed with the Internal Revenue Service, an agency of the United States Department of Treasury, from August 25, 2003 through April 24, 2004, resulting in an attempted loss to the government of approximately \$46,783.00. **ROBERTSON** knowingly filed these false tax returns in order to receive tax refunds from the government. **ROBERTSON** would pay people in his community between \$300 and \$500 for personal information such as names, dependents, social security numbers, and addresses. Testimony from witnesses would show that most of these purported tax filers, did not work during the tax years the returns claimed that they received income.

When preparing these fraudulent tax returns, **ROBERTSON** would fill in the false dependent information, such as two qualifying children, onto that year's tax Form 1040. He would also fabricate income, onto the Schedule C of the particular tax return. By manipulating the income allegedly received during the tax year, as well as placing two qualifying dependents onto the Schedule C, these returns would then qualify for the Earned Income Tax Credit (EITC). The EITC is a refundable tax credit for low-income, working taxpayers and the amount of the credit is based on income, filing status and number of qualifying children, if any. The falsified income, along with the dependent information, and the credit from the EITC, would make these fraudulent returns eligible for tax refunds. The refunds ranged from \$1994 to \$2350. **ROBERTSON** would then have the refunds deposited into his bank account, or the bank account of an associate, or cash them. Evidence and testimony would prove that **ROBERTSON** forged the name of the purported taxpayers onto the refund checks, and then signed his own name underneath that signature in order to cash or deposit the check. Specifically, Special Agents from the Internal Revenue Service would testify that the following return was knowingly and fraudulently prepared by **ROBERTSON**:

Count	Internal Revenue Service Document Locator Number	Date Filed	Refund Year	False Claim
6	18221076269044	March 9, 2004	2002	\$2,350.00

The purported taxpayer would also testify that the information on the above return was false and that they did not know the defendant, or ask that the returns be filed.

The above information comes from an investigation conducted by Special Agents of the Internal Revenue Service, a review of various tax and banking records, interviews conducted

during the investigation, records subpoenaed by a federal grand jury and from the admissions of the defendant, **ROBERTSON**.

CURTIS L. ROBERTSON DATE
Defendant

JON MAESTRI DATE
Assistant U. S. Attorney

George Chaney DATE
Attorney for Defendant